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There is no doubt at all that the author is right in saying that the Year Books have been too much neglected by both historians and lawyers. He makes a slight mistake, however, in saying that "Even the *Encyclopaedia Britannica* itself, now in its eleventh edition, knows nothing about them, has never heard of them."³ Whatever may be true of earlier editions, the article on English Law in the tenth edition⁴ gives about ten lines to the Year Books; and the passage is repeated almost verbatim in the eleventh edition.⁵ The articles in question were written by Maitland; and Maitland would be the first to forgive the failure to recall that brief, though adequate, passage, and to thank the author for showing so skilfully what the Year Books are and how well worth while it is to become acquainted with them.

EUGENE WAMBAUGH.

THE PREPARATION OF CONTRACTS AND CONVEYANCES WITH FORMS AND PROBLEMS. By Henry Winthrop Ballantine. 8vo. pp. vi, 227. New York: The MacMillan Company. 1921.

This little volume, which makes no pretence of being exhaustive, is full of good advice for the lawyer in chamber practice. It contains many practical suggestions and some forms for the preparation of legal documents by law students and lawyers. It covers contracts in general briefly, and then contracts of employment, of building and construction, and for the sale of land (30 pages are devoted to the latter); negotiable instruments; powers of attorney; real estate and chattel mortgages; leases; articles of partnership; organization of corporations, and issue of securities; business trusts; wills; and abstracts of title.

The scheme of each division is to present very briefly the elements of the law, to outline the essential points to be considered in drawing the instrument, to suggest supposititious cases, and finally to give a few simple forms. There are useful references to cases, form books, and articles.

A few chapters deal inadequately with the matter treated. But this must be so necessarily in a book of this design with respect to corporation papers (19 pages) and articles of partnership (8 pages), which perhaps do not belong here at all and are merely given to throw the other matter into proper setting or to give the lawyer a few broad lines on which to proceed. The suggestions actually contained in these short divisions, however, are admirable.

We are particularly impressed with the chapter (30 pages) on Wills. After a short statement of the advantages of making a will, the author deals with the general plan of a will from the point of view of the testator's family and the state of his property. Cautions in regard to the avoidance of the danger of the Rule in Shelley's case; the relative merits of vested or of contingent remainders, follow, *etc.* Mr. Ballantine, for instance, points out the desirability of vested remainders to children in Illinois in preference to contingent remainders in view of the tax on contingent interests at the highest possible rate. He wisely advises the deposit of the will with the executor or the lawyer who is to have charge of it. The legal adviser should have no false modesty in this regard.

The chapter on examination of abstracts of title is too short but contains a useful skeleton of such abstract.

We know of no guide exactly like this useful little volume, which we are glad to commend.

J. W.

³ See p. 1.

⁴ See vol. 28, p. 249.

⁵ See vol. 9, p. 602.

THE FUNDAMENTAL PRINCIPLES OF TAXATION IN THE LIGHT OF MODERN DEVELOPMENTS. Being the Newmarch Lectures for 1919. By Sir Josiah Stamp. London: Macmillan & Co. 1921. pp. xi, 201.

These lectures, lately delivered at the University of London, contain a full and satisfactory discussion of the economic, social, and political considerations involved in taxation generally, and especially in the British Income Tax. The subject is treated from the standpoints of the individual, of the state, and of the community. In view of the immense importance to lawyers and legislators of a knowledge of the law of taxation, and of the necessity of an economic basis for such knowledge, this book may be commended to lawyers as a brief but excellent presentation of the subject.

J. H. B.

COMPANY LAW OF CANADA. By Mr. Justice Masten, of the Supreme Court of Ontario, and William Kasper Fraser, of the Toronto Bar. Toronto: Carswell and Company, Limited. Second Edition. 1920. pp. iii, 984.

The text is given of (a) the Dominion Companies Act, (b) certain parts of the Ontario Companies Act, and (c) the Dominion Winding-up Act, and there are notes by the authors giving reference to cases which they deem to be helpful to an understanding of these acts. There are a few, but only a few, references to cases decided in the United States; there are numerous references to English decisions; and the authors state that they have endeavored to refer "to all Canadian cases which may still be law." There is in the notes little or no discussion of principles; the authors undertake merely to set forth the authorities in orderly arrangement. It is a practical handbook, carefully prepared, with an adequate index.

E. H. W.